

Senate Resolution 1085

By: Senators Cagle of the 49th and Hill of the 32nd

**ADOPTED SENATE**

**A RESOLUTION**

1 Proposing an amendment to the Constitution so as to provide for a retirement income  
2 exclusion of \$75,000.00 for taxpayers 62 years of age or older and an exclusion of the first  
3 \$100,000.00 of income from any source for taxpayers 70 years of age or older; to provide for  
4 the submission of this amendment for ratification or rejection; and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article VII of the Constitution is amended by adding a new section immediately following  
8 Section IIA, to be designated Section IIB, to read as follows:

9 "SECTION IIB.

10 INCOME TAX EXCLUSIONS FOR SENIOR CITIZENS

11 Paragraph I. ***Income taxation; exclusions.*** For taxable years beginning on or after  
12 January 1, 2009, retirement income from any source of taxpayers 62 years of age or older  
13 shall be excluded from Georgia taxable net income in the amount of \$75,000.00. For  
14 taxable years beginning on or after January 1, 2009, the first \$100,000.00 of income from  
15 any source of taxpayers 70 years of age or older shall be excluded from Georgia taxable net  
16 income."

17 **SECTION 2.**

18 The above proposed amendment to the Constitution shall be published and submitted as  
19 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
20 above proposed amendment shall have written or printed thereon the following:

1     "( ) YES   Shall the Constitution of Georgia be amended so as to provide for a  
2               retirement income exclusion of \$75,000.00 for taxpayers 62 years of age or  
3     ( ) NO    older and an exclusion of the first \$100,000.00 of income from any source  
4               for taxpayers 70 years of age or older?"

5   All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
6   All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
7   such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
8   become a part of the Constitution of this state.